

Statement of Net Position

December 31, 2014

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash & Cash Equivalents	\$ 11,149,857	\$ 1,965,424	\$ 13,115,281
Investments	42,011,436	2,340,973	44,352,409
Receivables	6,056,570	374,595	6,431,165
Internal Balances	27,864	160,490	188,354
Due from Other Governmental Units	3,607,740	127,465	3,735,205
Inventories	1,701,812	-	1,701,812
Prepayments	813,365	11,363	824,728
Other Charges	400,069	-	400,069
Special Assessments-Current	-	1,758	1,758
Capital Assets Not Being Depreciated:			
Land & Land Use Rights	5,092,415	214,182	5,306,597
Construction in Progress	7,541,550	45,501	7,587,051
Capital Assets Being Depreciated:			
Buildings & Structures	35,222,716	268,206	35,490,922
Improvements Other than Buildings	620,469	3,986,946	4,607,415
Machinery & Equipment	9,301,511	347,562	9,649,073
Infrastructure	45,880,589	-	45,880,589
Total Assets	\$ 169,427,963	\$ 9,844,465	\$ 179,272,428
Liabilities			
Accounts Payable & Other Current Liabilities	\$ 4,850,486	\$ 367,668	\$ 5,218,154
Internal Balances	35,517	156,731	192,248
Due to Other Governmental Units	224,559	3,877	228,436
Accrued Interest Payable	49,586	-	49,586
Accrued Employee Benefits	2,628,707	85,735	2,714,442
Unearned Revenue	547,031	8,297	555,328
Custodial Accounts	2,834,296	6,221	2,840,517
Due Within One Year	1,371,990	29,196	1,401,186
General Obligation Debt	16,039,794	-	16,039,794
Other Credits	458,017	-	458,017
Compensated Absences	4,462,592	155,457	4,618,049
Net OPEB Obligation	1,715,442	-	1,715,442
Other Liabilities	-	448,346	448,346
Total Liabilities	35,218,017	1,261,528	36,479,545
Net Position			
Net Investment in Capital Assets	88,254,250	4,424,451	92,678,701
Restricted: Special Revenue/Debt Service	15,268,152	-	15,268,152
Unrestricted (Deficit)	30,687,544	4,158,486	34,846,030
Total Net Position	\$ 134,209,946	\$ 8,582,937	\$ 142,792,883

See Accompanying Notes to Financial Statements